

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA,

Plaintiff,

v.

SHARON D. RHODES

Defendant.

Case No. 5:13-cv-00759-F

**AGREED FINAL JUDGMENT OF PERMANENT INJUNCTION AND  
ORDER AGAINST SHARON D. RHODES**

Plaintiff, the United States of America, and defendant, Sharon, D. Rhodes, ("the Parties") respectfully stipulate to the entry of this Agreed Final Judgment of Permanent Injunction and Order, and further stipulate as follows:

1. The United States of America filed a Complaint for Permanent Injunction and Other Relief under 26 U.S.C. §§ 7401, 7402, 7407, and 7408 of the Internal Revenue Code against Sharon D. Rhodes ("Defendant"). Defendant has operated a tax return preparation business under different names, including but not limited to, R&S Freedom Tax Service and Changing Faces Annoited Tax Services.

2. The Parties stipulate to resolve this matter through an Agreed Final Judgment of Permanent Injunction and Order. This stipulation does not establish any fact other than the existence and the terms of the Permanent Injunction, nor does it constitute an admission of any kind by either party.

3. Entry of this Agreed Final Judgment of Permanent Injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or

future civil or criminal matters or proceedings, nor precludes the Defendant from contesting her liability in any such matter or proceeding.

4. The Parties waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

5. The Parties understand and agree that the Order of Permanent Injunction will constitute the final judgment in this matter. The Parties waive the right to appeal from this judgment.

6. The Parties further understand and agree that the Court will retain jurisdiction over this matter for the purpose of enforcing the Injunction, and the Defendant understands that if she violates the Injunction, she may be subject to contempt proceedings.

7. On the above basis, and subject to the mutual protections herein, the Defendant consents to the entry of this Agreed Final Judgment of Permanent Injunction and Order without further notice and agrees to be bound by its terms.

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### **ORDER**

IT IS HEREBY ORDERED pursuant to 26 U.S.C. §§ 7401, 7402, 7407, and 7408 that Defendant Sharon D. Rhodes, her businesses, including but not limited to R&S Freedom Tax Service and Changing Faces Annoited Tax Services, and anyone acting directly or indirectly with them are **HEREBY PERMANENTLY ENJOINED** from directly or indirectly, by use of any means or instrumentalities:

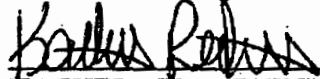
- A. Acting as a federal tax return preparer and from preparing or filing federal tax returns or forms for others, from representing others before the Internal Revenue Service, and from advising anyone concerning federal tax matters;
- B. Preparing or filing, or assisting in, or directing the preparation or filing of any federal tax return or amended return or other related documents or forms for any other person or entity;
- C. Engaging in activity subject to penalty under 26 U.S.C. §§ 6694 and 6701;
- D. Engaging in any other activity subject to penalty under the Internal Revenue Code; and
- E. Engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

**IT IS FURTHER ORDERED** that the United States will be allowed full post-judgment discovery to monitor compliance with the Injunction.

**IT IS FURTHER ORDERED** that within 30 days of the entry of this Injunction, Sharon Rhodes shall produce to counsel for the United States a list that identifies by name, social security number, address, telephone number, and tax period(s) all persons for whom she prepared, or assisted in preparing, federal tax returns from tax year 2008 to the present.


**IT IS FURTHER ORDERED** that the Court will retain jurisdiction over this action for the purpose of enforcing the Injunction.

KATHRYN KENEALLY  
Assistant Attorney General



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Date: 1/21/14

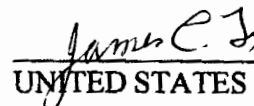


SHARON D. RHODES  
*Pro Se Defendant*

Date: 1/23/14

**IT IS SO ORDERED.**

Date: 2/4/14



UNITED STATES DISTRICT JUDGE